

FYI Withholding 6

Methods of Filing Colorado Annual W-2 Tax Data

GENERAL INFORMATION

With few exceptions, all Colorado employers are required to withhold and remit Colorado income tax from employee pay. These taxes must be timely paid and reported by W-2 wage and withholding statements by department-set deadlines. More information about withholding tax requirements is available in Publication FYI Withholding 5, Withholding Tax Requirements.

W-2 statements may be submitted to the department by one of two methods:

- Secure electronic submission, or
- By paper.

Employers with greater than 250 employees are required to submit electronically. Those businesses with fewer employees may submit W-2s electronically or file paper W-2 statements. If mailing paper W-2 statements, the form must meet federal filing specifications.

Important: The Colorado Department of Revenue **no longer** accepts magnetic media submissions by ½ inch tape, 3480 cartridge, CD-ROM, diskette or by email submissions. Revenue Online must be used instead of magnetic media and email submissions.

W-2 STATEMENT CALENDAR

January 31	Employers must furnish statements to their employees on or before this date.		
Last day of Employers must submit to the Colorado Department of Revenue any W-2			
February statement by paper means with the annual reconciliation, form DR 1093.			
Last day of Employers must submit to the Colorado Department of Revenue any			
March statement by secure electronic submission (including data entry option).			
NOTE: A pena	Ity may be assessed for each W-2 that is filed late.		

W-2 FILE SPECIFICATIONS

General Rules

For alpha/numeric fields

- Left-justify and fill with blanks.
- Where the "CDOR Specific" shows "populate or zero fill," all positions must be zeros, not blank.
- Do NOT use Tabs in any field.

For money fields

- Must contain only numbers.
- No punctuation.
- No signed amounts (high order signed or low order signed).
- Include both dollars and cents with the decimal point assumed (example: \$59.60 = 000005960).
- All state withholding shall be rounded to the nearest dollar (example: \$5,500.99 = 0000550100).
- Right-justify and zero fill to the left.
- Any money field that has no amount to be reported must be filled with zeros, not blanks.
- Colorado withholding cannot be greater than Colorado taxable wages.

For the address fields

- Must conform to U.S. Postal Service rules since address fields are used by Department of Revenue to prepare mail correspondence, if necessary. For more information refer to the U.S. Postal Service Web site at www.usps.com
- For State, use only the two-letter abbreviations in Appendix F of the SSA EFW2 publication.
- For Country Codes, use only the two-letter abbreviations in Appendix G of the SSA EFW2 publication. **Do NOT use a Country Code when a United States address is shown.**

For the Submitter Federal Employer Identification Number (FEIN)

- The FEIN must match the FEIN used to register with Revenue Online.
- Only numeric characters.
- Omit hyphens.
- For sole-proprietor submitters, use the sole-proprietor's Social Security number.

For the employer FEIN

- Only numeric characters.
- Omit hyphens.

The employer FEIN should normally match the FEIN as it is associated with the Colorado Department of Revenue account number. Refer to the Colorado withholding certificate or coupon booklet for verification.

For the format of the employee name

- Enter the name shown on the individual's Social Security card.
- Must be submitted in the individual name fields:
 - Employee First Name
 - Employee Middle Name or Initial (if shown on Social Security card)
 - Employee Last Name
 - Suffix (if shown on Social Security card)
- Do NOT include any titles.

For the Social Security Number (SSN)

- Use the number shown on the original/replacement SSN card.
- Only numeric characters.
- · Omit hyphens.
- May NOT begin with a 666 or 9.
- For valid range numbers, check the latest list of newly issued Social Security number ranges on the Social Security Department Web site at http://www.socialsecurity.gov/employer
- If there is **no SSN available** for the employee, enter zeros (0) in positions 10 18 of the RS Record, and submit paper W2 statements for these employees to: Colorado Department of Revenue, 1375 Sherman, Room 634, Denver CO 80261, Attention: Withholding Unit Supervisor
- Affected employees shall also contact the Social Security office to obtain an SSN. Do NOT enter a fictitious SSN (for example, 111111111, 3333333333 or 123456789).

Answers to Frequently Asked Questions

All submitters must register on Revenue Online prior to submitting a file

- The RV record is not utilized by Department of Revenue and should be excluded from the submission.
- Validation will occur at the time of submission.
- Revenue Online will validate the full file and list all errors contained rather than rejecting after the first error is found.
- An e-mail will be sent to the address supplied verifying the Department has received the submission. Print this e-mail.

Assistance

Call (303) 205-8292, option 7, Monday through Friday, 8 a.m. to 5 p.m., Mountain Time

Required Records

CDOR Specific

Specific

fill

Code RA - Submitter Record

- · Each file must contain only one RA record.
- RA must be the first data record on each file.
- FEIN listed in positions 3-11 must match that of the Submitter FEIN in WHO registration.
- Required Colorado fields are denoted with * below.
- If domestic address exists, do not populate foreign address fields. **

 If domestic 	address exists, d		oreign address fi	elds. **		
		Submitter's				
		Federal				
	December	Employer	User	0.0		
Field Name	Record	Identification	Identification	Software	Dischar	December 1 - 1 - 1
Position	Identifier*	Number (FEIN)*	(User ID)	Vendor Code	Blanks	Resub Indicator
	1-2	3-11	12-19	20-23	24-28	29
Length	2	9 Submitter	8	4	5	1
CDOR Specific	RA	Specific	Populate or zero fill	Populate or zero fill	Blank	Populate or zero
obolt opecilie		Specific	1111	26/0/1111	Dialik	7111
	SSA Resub			Location		
Field Name	WFID	Software Code	Company Name*	Address	Delivery Address*	Citv*
Position	30-35	36-37	38-94	95-116	117-138	
Length	6	2	57	22	22	139-160
Longai	Populate or zero	Populate or zero	Submitter	Submitter	22	Submitter
CDOR Specific	fill	fill	Specific	Specific	Submitter Specific	Specific
			Opeome	Opeano	Journaler Specific	Specific
	State		ZIP Code		Foreign	Foreign Dootal
Field Name	Abbreviation*	ZIP Code*	Extension	Blank	State/Province**	Foreign Postal Code**
Position	161-162	163-167	168-171	172-176	177-199	200-214
Length	2	5	4	5	23	15
	Submitter	Submitter	Submitter	Submitter	2.0	10
CDOR Specific	Specific	Specific	Specific	Specific	Only if applicable	Only if applicable
					Tomy is applied asia	отту и арриоавто
			Location	Delivery		State
Field Name	Country Code**	Submitter Name	Address	Address	City	Abbreviation
Position	215-216	217-273	274-295	296-317	318-339	340-341
Length	2	57	22	22	22	2
		Populate or zero	Populate or zero	Populate or	Populate or zero	Populate or zero
CDOR Specific	Only if applicable	fill	fill	zero fill	fill	fill
		ZIP Code		Foreign	Foreign Postal	
Field Name	ZIP Code	Extension	Blank	State/Province	Code	Country Code
Position	342-346	347-350	351-355	356-378	379-393	394-395
Length	5	4	5	23	15	2
CDOD Consider	Populate or zero	Populate or zero		Populate or	Populate or zero	Populate or zero
CDOR Specific	fill	fill	Blank	zero fill	fill	fill
Field Name	0	Contact Phone	Contact Phone		Contact	
Position	Contact Name*	Number*	Extension	Blank	Email/Internet*	Blank
Length	396-422	423-437	438-442	443-445	446-485	486-488
Length	27 Submitter	15 Submitter	5	3	40	3
CDOR Specific	Specific	Submitter	Submitter	Directi	0 1 111 0 111	
obolt opecilie	Орестс	Specific	Specific	Blank	Submitter Specific	Blank
		Preferred Method	I			
		of Problem				
Field Name	Contact Fax	Notification Code	Preparer Code	Blank		
Position	489-498	499	500	501-512		
Length	10	1	1	12		
CDOD Cassific	Submitter	Populate or zero	Populate or zero			
CDOR Specific	Specific	fill	<i>611</i>	Dionic	I	

fill

Blank

Code RE - Employer Record

- · File must contain at least one RE record.
- · The first RE record must follow the RA record.
- · Following the last RS record for an employer, create either the:
 - ✓ RE record for the next employer in the file; or
 - ✓ RF record if this is the last report in the file.
- When employees working under the same Federal employer identification number (FEIN) are separated for bookkeeping purposes, they MUST be grouped together under one RE record. Multiple submissions for the same FEIN can cause serious processing errors or delays.
- Required Colorado fields are denoted with * below.
- If domestic address exists, do not populate foreign address fields. ***

NOTE: Byte 174 has changed

			Agent	Employer/Agent		Terminating
Field	Record		Indicator	Identification	Agent for	Business
Name	Identifier	Tax Year	Code	Number (EIN)	EIN	Indicator
Position	1-2	3-6	7	8-16	17-25	26
Length	2	4	1	9	9	1

Establishment		Employer	Location	Delivery	
Number	Other EIN	Name	Address	Address	City
27-30	31-39	40-96	97-118	119-140	141-162
4	9	57	22	22	22

State		ZIP Code	Kind of		Foreign
Abbreviation	ZIP Code	Extension	Employer	Blank	State/Province
163-164	165-169	170-173	174	175-178	179-201
2	5	4	1	4	23

				Third-Party	
Foreign	Country	Employment	Tax Jurisdiction	Sick Pay	Blank
Postal Code	Code	Code	Code	Indicator	
202-216	217-218	219	220	221	222-512
15	2	1	1	1	291

Code RS - State Wage Record

- CDOR file must contain at least one RS08 record with either taxable wages or tax withheld greater than zero.
- Withholding cannot be greater than wages.
- · Required Colorado fields are denoted with * below.
- · If domestic address exists, do not populate foreign address fields. **

				Employee		
				Social Security		Employee
E1.1.1.1.1	Record	0	Taxing Entity	Number	Employee First	
Field Name	Identifier*	State Code*	Code	(SSN)*	Name*	or Initial
Position	1-2	3-4	5-9	10-18	19-33	34-48
Length	2	2	5	9	15	15
CDOR Specific	RS	08	Populate or zero fill	Employee Specific	Employee Specific	Employee Specific
Fills	Employee Last	0.5	Location	Delivery		State
Field Name	Name*	Suffix	Address	Address*	City*	Abbreviation*
Position	49-68	69-72	73-94	95-116	117-138	139-140
Length	20	4	22	22	22	2
CDOR Specific	Employee Specific	Employee Specific	Employee Specific	Employee Specific	Employee Specific	Employee Specific
				Foreign		
		Zip Code		State/Province	Foreign Postal	Country
Field Name	Zip Code*	Extension*	Blank	**	Code**	Code**
Position	141-145	146-149	150-154	155-177	178-192	193-194
Length	5	4	5	23	15	2
CDOR	Employee	Employee	Employee	Employee	Employee	Employee
Specific	Specific	Specific	Specific	Specific	Specific	Specific
			,	State Quarterly Unemployment		
		Reporting	Unemployment	Unemployment Insurance	Number of	Data Firet
Field Name	Optional Code	Reporting Period	Unemployment Insurance Total	Unemployment Insurance Total Taxable	Number of Weeks Worked	Date First
Field Name Position		Period	Unemployment Insurance Total Wages	Unemployment Insurance Total Taxable Wages	Weeks Worked	Employed
	Optional Code 195-196 2		Unemployment Insurance Total	Unemployment Insurance Total Taxable Wages 214-224	Weeks Worked 225-226	Employed 227-234
Position	195-196 2	Period 197-202 6	Unemployment Insurance Total Wages 203-213	Unemployment Insurance Total Taxable Wages 214-224 11	Weeks Worked 225-226 2	Employed 227-234 8
Position Length	195-196	Period 197-202	Unemployment Insurance Total Wages 203-213	Unemployment Insurance Total Taxable Wages 214-224	Weeks Worked 225-226 2	Employed 227-234
Position Length CDOR	195-196 2 Populate or zero	Period 197-202 6 Populate or zero	Unemployment Insurance Total Wages 203-213 11 Populate or zero fill	Unemployment Insurance Total Taxable Wages 214-224 11 Populate or zero	Weeks Worked 225-226 2 Populate or zero	Employed 227-234 8 Populate or zero
Position Length CDOR Specific	195-196 2 Populate or zero	Period 197-202 6 Populate or zero	Unemployment Insurance Total Wages 203-213 11 Populate or zero	Unemployment Insurance Total Taxable Wages 214-224 11 Populate or zero	Weeks Worked 225-226 2 Populate or zero	Employed 227-234 8 Populate or zero
Position Length CDOR	195-196 2 Populate or zero fill	Period 197-202 6 Populate or zero	Unemployment Insurance Total Wages 203-213 11 Populate or zero fill State Employer	Unemployment Insurance Total Taxable Wages 214-224 11 Populate or zero	Weeks Worked 225-226 2 Populate or zero	Employed 227-234 8 Populate or zero fill State Taxable
Position Length CDOR Specific	195-196 2 Populate or zero fill	Period 197-202 6 Populate or zero fill	Unemployment Insurance Total Wages 203-213 11 Populate or zero fill State Employer Account	Unemployment Insurance Total Taxable Wages 214-224 11 Populate or zero fill	Weeks Worked 225-226 2 Populate or zero fill State Code*	Employed 227-234 8 Populate or zero fill State Taxable Wages*
Position Length CDOR Specific	195-196 2 Populate or zero fill Date of Separation	Period 197-202 6 Populate or zero fill Blank	Unemployment Insurance Total Wages 203-213 11 Populate or zero fill State Employer Account Number	Unemployment Insurance Total Taxable Wages 214-224 11 Populate or zero fill Blank	Weeks Worked 225-226 2 Populate or zero fill	Employed 227-234 8 Populate or zero fill State Taxable
Position Length CDOR Specific Field Name Position	195-196 2 Populate or zero fill Date of Separation 235-242	Period 197-202 6 Populate or zero fill Blank 243-247	Unemployment Insurance Total Wages 203-213 11 Populate or zero fill State Employer Account Number 248-267 20	Unemployment Insurance Total Taxable Wages 214-224 11 Populate or zero fill Blank 268-273	Weeks Worked 225-226 2 Populate or zero fill State Code* 274-275	Employed 227-234 8 Populate or zero fill State Taxable Wages* 276-286 11
Position Length CDOR Specific Field Name Position Length	195-196 2 Populate or zero fill Date of Separation 235-242 8	Period 197-202 6 Populate or zero fill Blank 243-247	Unemployment Insurance Total Wages 203-213 11 Populate or zero fill State Employer Account Number 248-267	Unemployment Insurance Total Taxable Wages 214-224 11 Populate or zero fill Blank 268-273	Weeks Worked 225-226 2 Populate or zero fill State Code* 274-275	Employed 227-234 8 Populate or zero fill State Taxable Wages* 276-286
Position Length CDOR Specific Field Name Position Length CDOR	195-196 2 Populate or zero fill Date of Separation 235-242 8 Populate or zero	Period 197-202 6 Populate or zero fill Blank 243-247 5 Blank	Unemployment Insurance Total Wages 203-213 11 Populate or zero fill State Employer Account Number 248-267 20 Employer	Unemployment Insurance Total Taxable Wages 214-224 11 Populate or zero fill Blank 268-273 6 Blank	Weeks Worked 225-226 2 Populate or zero fill State Code* 274-275 2 08	Employed 227-234 8 Populate or zero fill State Taxable Wages* 276-286 11 Employee Specific
Position Length CDOR Specific Field Name Position Length CDOR	195-196 2 Populate or zero fill Date of Separation 235-242 8 Populate or zero fill	Period 197-202 6 Populate or zero fill Blank 243-247 5 Blank Other State	Unemployment Insurance Total Wages 203-213 11 Populate or zero fill State Employer Account Number 248-267 20 Employer Specific	Unemployment Insurance Total Taxable Wages 214-224 11 Populate or zero fill Blank 268-273 6 Blank Local Taxable	Weeks Worked 225-226 2 Populate or zero fill State Code* 274-275 2 08 Local Income	Employed 227-234 8 Populate or zero fill State Taxable Wages* 276-286 11 Employee Specific State Control
Position Length CDOR Specific Field Name Position Length CDOR Specific	195-196 2 Populate or zero fill Date of Separation 235-242 8 Populate or zero fill State Income	Period 197-202 6 Populate or zero fill Blank 243-247 5 Blank Other State Data	Unemployment Insurance Total Wages 203-213 11 Populate or zero fill State Employer Account Number 248-267 20 Employer Specific Tax Type Code	Unemployment Insurance Total Taxable Wages 214-224 11 Populate or zero fill Blank 268-273 6 Blank Local Taxable Wages	Weeks Worked 225-226 2 Populate or zero fill State Code* 274-275 2 08 Local Income Tax Withheld	Employed 227-234 8 Populate or zero fill State Taxable Wages* 276-286 11 Employee Specific State Control Number
Position Length CDOR Specific Field Name Position Length CDOR Specific Field Name	195-196 2 Populate or zero fill Date of Separation 235-242 8 Populate or zero fill State Income Tax Withheld*	Period 197-202 6 Populate or zero fill Blank 243-247 5 Blank Other State	Unemployment Insurance Total Wages 203-213 11 Populate or zero fill State Employer Account Number 248-267 20 Employer Specific	Unemployment Insurance Total Taxable Wages 214-224 11 Populate or zero fill Blank 268-273 6 Blank Local Taxable Wages 309-319	Weeks Worked 225-226 2 Populate or zero fill State Code* 274-275 2 08 Local Income Tax Withheld 320-330	Employed 227-234 8 Populate or zero fill State Taxable Wages* 276-286 11 Employee Specific State Control Number 331-337
Position Length CDOR Specific Field Name Position Length CDOR Specific Field Name Position	Date of Separation 235-242 8 Populate or zero fill State Income Tax Withheld* 287-297	Period 197-202 6 Populate or zero fill Blank 243-247 5 Blank Other State Data 298-307	Unemployment Insurance Total Wages 203-213 11 Populate or zero fill State Employer Account Number 248-267 20 Employer Specific Tax Type Code 308	Unemployment Insurance Total Taxable Wages 214-224 11 Populate or zero fill Blank 268-273 6 Blank Local Taxable Wages 309-319 11	Weeks Worked 225-226 2 Populate or zero fill State Code* 274-275 2 08 Local Income Tax Withheld	Employed 227-234 8 Populate or zero fill State Taxable Wages* 276-286 11 Employee Specific State Control Number

Code RS - State Wage Record (continued)

Field Name
Position
Length
CDOR
Specific
oposino

Supplemental Data 1	Supplemental Data 2	Blank
338-412	413-487	488-512
75	75	25
Populate or zero fill	Populate or zero fill	Blank

CDOR-EFW2 Specifications

revised 9/2008

Code RF - Final Record

- File must contain one RF record.
- RF must be the last record.
- Required Colorado fields are denoted with * below.

	Record		Number of	
Field Name	Identifier*	Blank	RW Records	Blank
Position	1-2	3-7	8-16	17-512
Length	2	5	9	496
CDOR Specific	RF	Blank	zero fill	Blank

Optional Records

Code RW - Employee Wage Record

- The RW record is not utilized by CDOR and should be excluded from the submission; however files containing RW records will not be rejected.
- Files containing RW records shall conform to Social Security Administration EFW2 specifications.

Code RO - Employee Wage Record

- The RO record is not utilized by CDOR and should be excluded from the submission; however files containing RO records will not be rejected.
- · Files containing RO records shall conform to Social Security Administration EFW2 specifications.

Code RT - Total Record

- The RT record is not utilized by CDOR and should be excluded from the submission; however files containing RT records will not be rejected.
- Files containing RT records shall conform to Social Security Administration EFW2 specifications.

Code RU - Total Record

- The RU record is not utilized by CDOR and should be excluded from the submission; however files containing RU records will not be rejected.
- Files containing RU records shall conform to Social Security Administration EFW2 specifications.

Code RV - State Total Record

- The RV record is not utilized by CDOR and should be excluded from the submission; however files containing RV records will not be rejected.
- Files containing RV records shall conform to Social Security Administration EFW2 specifications.

FYIs provide general information concerning a variety of Colorado tax topics in simple and straightforward language. Although the FYIs represent a good faith effort to provide accurate and complete tax information, the information is not binding on the Colorado Department of Revenue, nor does it replace, alter, or supersede Colorado law and regulations. The Executive Director, who by statute is the only person having the authority to bind the Department, has not formally reviewed and/or approved these FYIs.